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EMINENT DOMAIN—ELECTRIC SUBURBAN RAILWAY—NECESSITY OF TAKING—STATUTES.—*IN RE RHODE ISLAND SUBURBAN RY. CO.*, 48 Atl. 591 (R. I.).—An electric railroad was authorized by statute to condemn land for its "corporate purposes." It filed a petition to condemn a wharf lot for a power house and coal pockets. Said wharf lot was five miles from its tracks. *Held*, that the taking was not for a public use.

The taking of private property for private purposes cannot be authorized by legislature. *In re Eureka Basin Warehouse & Mfg. Co.*, 96 N. Y. 42. The taking of private property for public purposes must be necessary. *Eldridge v. Smith*, 35 Vt. 484. The court declares that the use to which the land taken is put, must be essential to the public interest, and not pertain to the private interest of the company in the detail of its business, and that as the primary object in locating its power house and coal pockets on the said wharf lot, five miles from its tracks, was purely one of economy, the taking of that particular lot was not necessary for its "corporate purposes."

FACTORS—USAGE—SALE ON CREDIT.—*M. M. WALKER CO. V. DUBUQUE FRUIT AND PRODUCE CO. ET AL*, 85 N. W. 614 (Ia.).—Goods were consigned, without instructions, to be sold by a factor on commission. *Held*, that, in the absence of instructions or usage to contrary, factor has implied power to sell goods on reasonable credit.

This question has never before been adjudicated in Iowa, but the present decision is in accord with the great weight of authority. *Roosevelt v. Doherty*, 129 Mass. 301; *Edgerton v. Michels*, 66 Wis. 124; *Joslin v. Cowee*, 52 N. Y. 90. The court distinguishes the case at bar from *Durant v. Fish*, 40 Ia. 559, where sales on credit by an agent authorized to sell were held invalid.

FRAUDULENT CONVEYANCE—EVIDENCE.—*BLAIR STATE BANK V. BUNN*, 85 N. W. 527 (Neb.).—A debtor sold land to one of several creditors for a fair consideration in satisfaction of pre-existing debts. A re-conveyance of this property to the wife of the grantor was later contracted for by the purchaser. *Held*, that this contract could not be presumed to have been entered into for the purpose of defrauding, hindering, or delaying other creditors in the collection of their debts.

Indulgence to the homestead rights of the destitute debtor rather than a strict application of established principles of law seems to have produced this decision. This is shown by the language of the judge: "We view it as a laudable effort to preserve the homestead to the use of the family." In the face of *McClellan v. Pyeatt*, 4 U. S. App. 319, the decision cannot possibly stand as a rule to be followed in subsequent cases. Such re-conveyance has always been recognized as a badge of fraud; and if the homestead rights of the defendant protect him after the re-conveyance, there was certainly no necessity of the original transfer.

INHERITANCE TAX—DOWER—CONSTRUCTION OF STATUTE.—*BILLINGS V. PEOPLE*, 59 N. E. 798 (Ill.).—A devise for her benefit was renounced by the testator's widow, who elected to rely upon her common law right to dower. *Held*, that an inheritance tax law imposing a tax on all property passing by will or by the intestate laws of the State includes dowers.

The right of dower rests not upon statute, but on immemorial custom. It is furthermore a principle, admitting of no exception, *Cooley on Taxation*,